



# TransAqua

GREATER MONCTON  
WASTEWATER  
COMMISSION

COMMISSION  
DES EAUX USÉES  
DU GRAND MONCTON



ANNUAL REPORT 2019



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# 1. INTRODUCTION

## 1.1 Mission and Vision

### MISSION

To collect and treat wastewater in a reliable, cost-efficient and environmentally responsible manner.

### VISION

To be an outstanding environmental steward supporting regional planning, economic development and quality of life for the communities of Dieppe, Moncton and Riverview.

## 1.2 History 1983-Present

The Greater Moncton Sewerage Commission (GMWC) was created by an order-in-council in 1983 based on a model outlined in a consultant's report by Boyd A. Touchie Engineering Ltd. and Anderson Associates Limited in consultation with the three municipalities and the Government of New Brunswick.

The GMWC was then mandated to implement the Master Plan as laid out in the study. From 1983 to 1995, the GMWC oversaw the construction of a 31-km network of collector sewers intercepting more than 80 untreated outfalls; the construction of a major pumping station along with eight smaller ones; implementation of an advanced primary treatment system; and implementation of a long-term sustainable Biosolids Management Program with a new innovative composting system.

In 2012, the federal government's new Wastewater Systems Effluent Regulations (WSER-2012) were enacted under the Fisheries Act. This legislation guides the effluent compliance requirements for wastewater treatment facilities and requires that the Commission meet these new requirements by 2020.

The Greater Moncton Sewerage Commission changed its legal corporate name to the Greater Moncton Wastewater Commission (GMWC) in 2014 and introduced a new trade name, TransAqua as the day-to-day business name. TransAqua is bilingual, easier to remember and better conveys what the Commission does: transforming ("trans") wastewater ("aqua") and returning it to nature, i.e. the Petitcodiac River. Changes to its Board and management structure in 2012 have improved transparency, accountability, public communication effort and operations.

After 36 years, the Commission continues to move away from concentrating on what goes into the pipe (i.e. sewage) and concentrate on what comes out of the other end – high quality treated wastewater which will be enhanced after secondary treatment is implemented by 2020. These mandated upgrades will be the main focus of TransAqua's activities in 2020. We take our responsibility as an environmental steward very seriously and are committed to being part of the solution. Other initiatives which were planned for prior to – or in – 2019 include:

- Beginning construction of Phase 3A (base slab, east walls and the tunnel portion), Phase 3B (Blower Building basement), Phase 3C (4 secondary clarifier equipment replacements, Phase 4 (Sludge Handling Building envelope) and 3 centrifuge mechanical upgrade along with the commissioning of Phases 1 (Preliminary Treatment) and 2 (Primary Treatment) and the Septage Receiving Building;
- Establishing the Regional Wastewater and CSO Strategy Committee to develop a long-term strategy that identifies the wastewater conveyance, treatment and Combined Sewer Overflow needs of TransAqua and the Cities of Moncton and Dieppe and the Town of Riverview using a regional approach;
- Obtaining Commission approval for the formal Asset Management Program with the adoption of the GMWC Asset Management Strategy;
- Developing and enacting the TransAqua Cybersecurity Implementation Plan.
- Developing and Obtaining Commission approval for the 10-year Biosolids Amendment Material Supply Agreement with 2 local suppliers;
- Increasing public awareness of TransAqua through weekly radio advertising, an increased presence through social media and hosting a Compost Facility Open House and a Wastewater Treatment Facility Open House.
- Continuation of the development of a Computerized Maintenance Management Software. An Asset Hierarchy has been developed and asset information continues to be gathered.
- The Residential Unit Rate remained at \$210 per unit in 2017, 2018 and 2019.

The Commission continues to be proven as an effective tri-community model and has demonstrated co-operation and the ability and efficiency to deliver. Its assets are well managed and maintained within a sustainable financial model that remains affordable to ratepayers. The administration, operations and maintenance teams continue to meet current expectations and aim to anticipate future needs to the benefit of all ratepayers, stakeholders and the environment.

## 2. CHAIR'S REPORT

The TransAqua upgrade project continued to be the main focus for the Commission Board and staff in 2019. All project phases are under construction or in the final design stage and should be completed on time and on budget. The Board expects that federal effluent guidelines will be met by the end of 2020 as mandated in the legislation. The Board is very appreciative of the effort and work of all staff in reaching this point in the upgrade project.

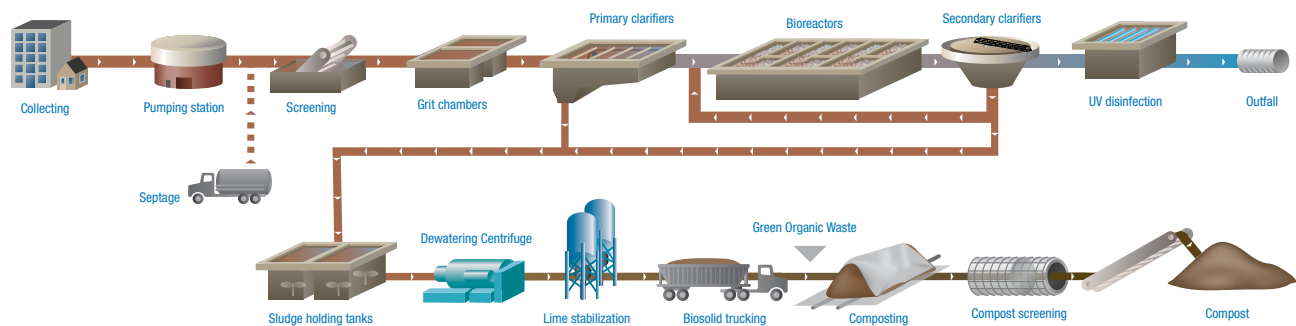
In addition to the upgrade project in 2019 the Board and staff worked on furthering the aims and objectives of the strategic plan centered around the three pillars of environmental stewardship, sustainability and partnerships. Staff is working hard on numerous initiatives related to the strategic plan including addressing cybersecurity issues, assisting the Greater Moncton International Airport with handling de-icing runoff and continuing work on our asset management plan. These types of projects will keep the Board focused on the objectives in the strategic plan.

In 2019 long term member Chanel Michaud left the Board as a City of Dieppe representative and TransAqua will miss his experience and financial acumen. Jean-Pierre Ouellette was appointed by the City as his replacement and the Board is looking forward to working with Jean-Pierre and taking advantage of his knowledge and experience.

The General Managers' report will contain much more detail on all TransAqua operations in 2019 and those interested in TransAqua should read his report and the entire annual report in detail. I would like to thank the Commission Board and our staff for their hard work and diligence in 2019. It is due to their efforts that TransAqua has become the organization it is today with a state of the art facility serving the needs of the tri-community for many years into the future.

Respectfully submitted,

**David Muir, CPA, CA**  
*Chair*



**Wastewater Treatment Process Using Biological Nutrient Removal (BNR) Process**

## 3. GENERAL MANAGER'S REPORT

### 3.1 2019 Overview

The Commission has completed a busy year of construction for the WWTF Upgrade and Modernization Project. Phases 1 (Preliminary Treatment) and 2 (Primary Treatment) and the Septage Receiving Building were commissioned and construction continued on Phases 3A (Bioreactor), 3B (Blower Building), 3C (Secondary Clarifiers, Phase 4 (Sludge Handling Building) and mechanical upgrades to the centrifuges.

With the Commission's Mission and Vision in mind, the management team continued to focus on the four Strategic Perspectives of the 2019-2023 strategic priorities, primarily the upgrade of the facility to a point where effluent released into the local environment complies with the federal wastewater regulations by 2020. The management team and their respective support staff have continued the great work and high standards for which the Commission is known. TransAqua worked successfully with the Greater Moncton Roméo LeBlanc International Airport and the City of Dieppe to ratify a Memorandum of Understanding supporting YQM's plan to capture and control aircraft de-icing fluid at the airport. Asset Management planning continued to reach the goal towards financial sustainability.

The following projects were completed in 2019 in line with TransAqua's long-term strategic plan objectives:

- All required legislated and operational requirements were met in 2019 with the submission of National Pollutant Release Inventory, Combined Sewer Overflow Reports, quarterly Quality Monitoring Report through ERRIS and to NBDELG, the GMWC Annual Report, compost site groundwater monitoring wells analysis, AMEC/STANTEC river sampling program analysis, GHG Report to Environment and Climate Change Canada and the BNQ site visits to ensure compost conformity;
- Capital Projects outside of the WWTF Upgrade and Modernization Project completed in 2019 include the Fox Creek WWPS sub-structure;

- Developed and enacted the TransAqua Cybersecurity Implementation Plan beginning in 2019;
- The Community Compost Open House was held in May 2019 and the WWTF Open House was held in July 2019;
- The General Manager gave tours and presentations in 2019 that included MP's Alaina Lockhart and Ginette Petitpas-Taylor, ACWWA Conference attendees and Queen Elizabeth School;
- The laboratory passed the 2019 CALA Proficiency Testing in March and October;
- The TransAqua JHSC completed its Workplace Violence Policy, Risk Assessment and Hazard Controls;
- TransAqua staff exceeded its Safety Goal in 2019 of resolving 73% of all safety issues brought forward to the JHSC. In 2019, 20 new safety items were identified with 20 items being resolved with 13 outstanding safety items carrying over into 2020; and
- The TransAqua website ([www.transaqua.ca](http://www.transaqua.ca)) was updated on a regular basis;

TransAqua would like to thank all community members who took an active interest in TransAqua and its activities in 2019 through participation with our nationally recognized compost program, through various visits and tours and providing ongoing support for TransAqua as it continues to work toward meeting the 2020 regulatory deadline for improved wastewater treatment standards.

Respectfully submitted,



**R. Kevin Rice, B.Sc., CET**  
*General Manager*

## 3.2 2019-2023 GMWC Strategic Plan Update

There are four Strategic Perspectives outlined in the 2019-2023 GMWC Strategic Plan; Provide Fiduciary Stewardship, Serve our Stakeholder, Manage Internal Processes & Promote Technology Innovations and Promote Learning / Growth. In 2019, several Strategic Initiatives to support the Strategic Priorities have been completed:

1

### **Provide Fiduciary Stewardship**

- The Infrastructure Report Card template was developed and is awaiting inputs from the CMMS. All existing assets and associated condition analysis are catalogued.

2

### **Serve our Stakeholder**

- There has been increased communication with the public related to radio advertising. Staff began developing public information sheets and story boards for the Story of Compost, Fat's, Oil and Grease (FOG's), Garburator use and Flushable Wipes. These will be posted on the website and increased awareness will be provided at public events and GMWC Open Houses. TransAqua's Sewer Do's and Don'ts Brochure was featured in the City of Dieppe's DieppeMAG in 2019. The Technical Committee is working to better understand FOG's in municipalities and the current level of enforcement. The Commissioner Orientation Package was completed and placed on a secure web page only available to the Commissioners and General Manager. The GMWC Skill Matrix / Equity Guide for the recruitment of Board members was completed.

3

### **Manage Internal Processes & Promote Technology Innovations**

- The new relocated bark pad base is in place at the Compost Facility to improve the efficiency of adding bark to biosolids. The heat recovery from wastewater effluent is currently in the design phase for Phase 5 of the Project. In 2019, The Computerized Maintenance Management System (CMMS) progressed with the development of the asset hierarchy. The Commission approved the Asset Management Strategy in 2019. The Asset Management Plan template and Asset Risk Assessment and Mitigation Plan will be developed in 2020.

4

**Promote Learning / Growth** - The Organizational Chart was updated in 2019. The Cybersecurity Implementation Plan is underway and expected to be complete in May 2020. Staff training in 2019 included RTIPPA, Municipal Records Authority, CMMS, Public Safety Canada's Industrial Control Systems Security Symposium, Interest Based Negotiations and Leadership - Courage Unleashed. All personnel have met the minimum of 40 hours of training in 2019.





### 3.3 Existing Assets and Condition

Currently, TransAqua's infrastructure consists of eight Remote Pumping Stations, 34.2 km of trunk sewers and tunnels, a Main Pumping Station, a Wastewater Treatment Facility (WWTF) located at Outhouse Point in Riverview and a Composting Facility located in Moncton on a 140-hectare property. In 2019, Phases 1 (Preliminary Treatment) and 2 (Primary Treatment) and the Septage Receiving Building were commissioned.

#### 3.3.1 Collector Sewer System

Eight Remote Pumping Stations along the collector sewer system are operated to pump wastewater to the WWTF and to protect low-lying areas from flooding during wet weather events. The 34.2 km of trunk sewers and tunnels extend to the causeway around the traffic circle and all the way to Dover Road on the north side of the Petitcodiac River. On the Riverview side, it extends from the causeway to Mill Creek. The culminating achievement of this collector network is the 1.1-km-long tunnel under the riverbed from Bore Park to the Main Pumping Station. It is a 1.6-m diameter tunnel and is 22 m below the ground surface. In 2019, just over 4.5 kms of sewer was inspected along the Riverview trunk sewer and portions of the collection system between the Causeway WWPS and from Jonathan Creek CSO to the tunnel.

#### 3.3.2 Main Pumping Station

The Main Pumping Station located on the plant site at Outhouse Point (property having been granted initially to a Mr. Robert Outhouse) is the heart of the collector sewer system, a point of collection for all lines and continuous pumping to the WWTF. The station is equipped with four non-clog type vertical centrifugal pumps, rated at 1020 L/s at 28.7 m head. The cylindrical structure extends 30 m below grade and 9 m above ground, much like a 10-storey building underground.

#### 3.3.3 Wastewater Treatment Facility (WWTF)

The Septage Receiving Building has specialized equipment that receives regional (50km radius from the WWTF) septic tank waste (2019 – 11,224,000 litres), grinds it and removes the heavy solids before flowing into the fine screens. The preliminary treatment building houses screening equipment, four grit tanks, grit handling equipment and chemical storage and feeding equipment. Four new primary settling tanks will provide advanced chemically assisted primary treatment until the new Bioreactor is commissioned. Once the full biological process is commissioned, the new Primary Clarifiers will continue to provide solids settling ahead of the bioreactor and be able to provide chemically enhanced treatment during period of extreme high flows. The combined volume of the four primary clarifiers is 13 million litres or equivalent to five Olympic

size swimming pools. They are capable of processing flows ranging from 90 to 143 million litres per day and even higher with the use of chemical coagulants.

Four (1 new) 39-m diameter settling tanks are used to provide additional settling helping to remove more solids from the effluent. The dewatering building houses dewatering centrifuges, screw conveyors, sludge storage and mixing tanks, rotary drum thickeners, lime silos and polymer equipment all of which transform the wastewater by-products (biosolids) extracted from wastewater into an important feedstock for the Composting Facility.

The actual WWTF was commissioned in 1994 with a capacity of 115,000 m<sup>3</sup> per day, or 25 million gallons per day. The plant was designed to facilitate expansion to biological treatment in the future which will be completed by the end of 2021.



#### 3.3.4 Composting Facility

The composting process used by the Commission combines bottom positive aeration and a cover system on three large concrete thermophilic composting pads. The key to the composting process is the mix ratio of biosolids and wood waste consisting primarily of bark and ground forestry waste. The bulking material provides a source of carbon but is essential in obtaining a porosity that facilitates the migration of air for a thorough and complete aerobic process.

The Composting Facility has a capacity to process 15,000 tonnes of biosolids mixed with 15,000 tonnes of wood waste for a total of 30,000 tonnes of input materials per year that will accommodate additional biosolids due to the commissioning of secondary treatment in 2020.

Compost curing and finishing take place on adjacent asphalt pads. The design concept is based on total containment of surface runoff from rainfall and snowmelt from the composting site flowing into an on-site retention pond together with leachate generated from the composting process and then flowing back to the wastewater treatment plant through sanitary sewers for treatment.

### 3.4 Wastewater Operations

In 2019, the WWTF treated more than 26.05 million m<sup>3</sup> of wastewater or an average of 71,407 m<sup>3</sup> per day. At this flow rate, 28 Olympic-size swimming pools would be filled in a day. The wastewater treatment plant power consumption for 2019 was 6,332 MW hours or an average of 17,349 KW hours per day with an average monthly power bill of \$49,431. An increase in power consumption in 2019 can be attributed to the WWTF Upgrade and Modernization Project.

Screening of large objects and removal of inorganics such as sand and gravel particles are accomplished through the septage receiving, screening and grit-removal processes. The materials removed are then transported to the Southeast Regional Service Commission waste management facility for disposal.

The existing enhanced primary treatment is designed to remove suspended solids and reduce biochemical oxygen demand to some extent. In 2019, the removal rate of Total Suspended Solids (TSS) was measured at 66%. Biological Oxygen Demand (BOD) is a measure of organic biodegradable matter which is partially removed (approximately 48%) with the current process. The planned plant upgrades to biological treatment would bring these removal rates to more than 95%.

Chemically assisted primary treatment uses chemical coagulants to increase the removal of settleable solids. Sludge is dewatered by centrifuge to increase dryness. Lime is then added to produce lime-stabilized biosolids. In 2019, 11,188 tonnes of biosolids with an average solids content of 27.8% were shipped from the WWTF to the Composting Facility.



The five-year historical operational data can be seen below in Table 1:

**Table 1: 2015 – 2019 Historical WWTF Operational Data**

		2015	2016	2017	2018	2019
Annual volume	m <sup>3</sup>	25,341,627	22,869,117	22,814,067	25,646,213	26,055,499
Daily average	m <sup>3</sup> /day	69,384	62,554	62,531	70,352	71,047
Anionic polymer	tonnes	0.7	0.7	0.7	0.6	0.7
Cationic polymer	tonnes	10.9	13.4	13.5	13.5	12.3
Ferric sulfate	tonnes	398.5	452.7	427.5	406.6	447.7
Lime	tonnes	118.9	113.3	108.67	187.2	161.2
Power consumption	MW	5,137	5,063	5,139	6,105	6,332
Diesel Generators	hours	187	177	225	145	153
Biosolids (Wet)	tonnes	11,449	11,311	11,128	11,183	11,188
Biosolids (Dry)	tonnes	3,229	3,169	3,082	3,154	3,105
Solids	%	28.2	28.0	27.7	28.2	27.8
Precipitation	mm	1352	995	1052	1360	1,334
Cost / m <sup>3</sup>	\$	\$0.20	\$0.21	\$0.19	\$0.19	\$0.19

The total cost to treat 1 m<sup>3</sup> of wastewater in 2019 was \$0.19. In recent years, citizens are using less water that has resulted in less wastewater from citizens requiring treatment. Because of this lack

of dilution, more chemicals are required to remove solids however no significant variation is seen in biosolids production and effluent quality.

### 3.4.1 Regulatory Compliance

In 2019 TransAqua effluent discharged to the Petitcodiac River met requirements set in the Transitional Authorization issued by the New Brunswick DELG in November 2014. This authorization sets conditions for effluent quality that are appropriate for the current Advanced Primary Treatment Process in place:

- The average carbonaceous biochemical oxygen demand (CBOD<sub>5</sub>) must not exceed 130 mg/L.
- The average concentration of total suspended solids (TSS) in the effluent must not exceed 96 mg/L.
- The maximum concentration of un-ionized ammonia in the effluent should be less than 1.25 mg/L, expressed as nitrogen (N), at 15°C ±1°C.

2019 average effluent concentrations for the pollutants above described are as follows:

- Carbonaceous biochemical oxygen demand (CBOD<sub>5</sub>): 89 mg/L.
- Total suspended solids (TSS): 65 mg/L.
- Un-ionized ammonia: 0.113 mg/L, expressed as nitrogen (N), at 15°C ±1°C.

The following table contains monthly averages for TSS and CBOD<sub>5</sub> and maximum concentrations of un-ionized ammonia for 2019:

By 2020, TransAqua discharge to the Petitcodiac River will meet the Wastewater System Effluent Regulations (WSER). These federal regulations require that WWTF effluent must not be acutely lethal and must also meet the following conditions at the final discharge point to be authorized to be discharged:

- The average carbonaceous biochemical oxygen demand (CBOD<sub>5</sub>) must not exceed 25 mg/L.
- The average concentration of total suspended solids in the effluent must not exceed 25 mg/L.
- The average concentration of total residual chlorine in the effluent must not exceed 0.02 mg/L.
- The maximum concentration of un-ionized ammonia in the effluent should be less than 1.25 mg/L, expressed as nitrogen (N), at 15°C ±1°C.

**Table 2: 2019 Monthly Effluent Average**

2019	CBOD <sub>5</sub> mg/L	TSS mg/L	Un-NH <sub>3</sub> max mg/L
January	109	72	0.082
February	119	66	0.076
March	102	84	0.059
April	61	54	0.048
May	81	79	0.098
June	88	63	0.150
July	91	63	0.157
August	102	64	0.136
September	93	55	0.284
October	87	58	0.086
November	63	59	0.069
December	77	61	0.114
<b>Average</b>	<b>89</b>	<b>65</b>	<b>0.113</b>

### 3.4.2 Laboratory Operations

The TransAqua wastewater laboratory is located at the WWTF Operations Center. This laboratory produces essential data that enables personnel to determine wastewater characteristics, process efficiency and effluent quality. Adjustments and improvements to treatment processes can be done based on laboratory results. The Canadian Association for Laboratory Accreditation Inc. (CALA) provides laboratories with national accreditation that meet rigorous testing quality standards. As part of the accreditation process, laboratories are required to participate in biannual (March, October) Proficiency Testing for some of the following parameters that are currently being tested at the TransAqua laboratory:

- pH and temperature
- Total suspended solids (TSS) and volatile suspended solids (VSS)
- Five-day carbonaceous biochemical oxygen demand (CBOD<sub>5</sub>)
- Chemical oxygen demand (COD)
- Ammonia
- Total Kjeldahl nitrogen (TKN)
- Total phosphorus (TP)
- Alkalinity



Table 3 outlines the Proficiency Testing Parameters and the scores received since this program began in 2016. Results must be higher than 70% to achieve proficiency. The lower score for pH testing resulted from a faulty pH probe that was discovered as a result of the proficiency testing and was subsequently replaced.

**Table 3: Proficiency Testing results**

PARAMETER	OCTOBER 2017	MARCH 2018	OCTOBER 2018	MARCH 2019	OCTOBER 2019
Ammonia	88	95	98	92	88
CBOD	91	81	84	86	79
Total Suspended Solids	96	94	94	94	90
pH	81	96	88	87	90

TransAqua’s laboratory participated in the 2019 CALA Proficiency Testing Program and passed all parameters that were required to be submitted. In 2018, upgrades to the Administration Building, including the laboratory, will allow the laboratory to apply for CALA accreditation. TransAqua’s Certificate of Approval issued by the

Province of New Brunswick requires certain parameters to be analyzed by a nationally accredited laboratory. By achieving the accreditation status, TransAqua’s laboratory will meet the federal and provincial testing requirements.

### 3.5 Composting Operations

Wastewater treatment by-products, or biosolids, are used as a key ingredient in the TransAqua composting process. Up until recently, biosolids were considered to be ‘waste’ that required expensive disposal. Personal attitudes are quickly changing to realize that compost containing biosolids are nutrient rich and are being seen as a value added product that can be reintroduced to the earth for many uses.

Treatment of biosolids at the WWTF involves conditioning with liquid lime, dewatering by high-speed centrifuges followed by the addition of dry lime. Two of three centrifuges were mechanically upgraded in 2019 that extend their life cycle by another 20 years and increase their processing capacity to deal with additional solids that will be generated by the secondary treatment process that will be commissioned by 2020.

Biosolids are transferred to the Composting Facility where they are mixed with green waste consisting of bark (from sawmills), ground forestry waste, wood chips and other green waste. The initial mixture is two parts of green waste to one part of biosolids by volume. Biosolids are much denser (heavier) than green waste.

In 2019, 11,188 tonnes of treated biosolids were processed along with approximately 10,656 tonnes of green waste. The initial mix produced 33 windrows which are 50 m long on the composting pad. Windrows spend a minimum of eight weeks on the active aerated pad and are turned over three times. The windrows are covered with a breathable cover during the initial phases and can reach temperatures of more than 70°C. The windrows are then moved and grouped into lots on the curing pad where they are conditioned and left to compost at a slower rate while cooling down. The complete process takes one year. Consequently, 2019’s production will be available for use in 2020.

Processing and product usage in 2019 involved screening of the 2018 stockpiles (lots) for use by the general public, landscapers and local municipalities.

The public was allowed to pick up compost free of charge from the self-loading bins. If customers required a small tractor to load their truck or trailer, a \$15 / cubic yard fee was paid. Product was sold to landscapers and is also provided to the Greater Moncton area municipalities for their horticultural activities.

The five-year usage summary (tonnes) is shown in Table 4. There were approximately 9,792 tonnes of 2018 product available to the public in 2019.





**Table 4: 2014 – 2019 Historical Compost Operational Data (tonnes)**

Compost Clientele	2014	2015	2016	2017	2018	2019
Public pick-up bins	3,696	4,000	5,750	5,000	5,300	5,765
Commercial users	160	960	1,000	1,000	650	1,156
City of Moncton	535	800	40	130	100	186
City of Dieppe	26	200	60	60	10	60
Town of Riverview	34	96	150	60	100	166
Other Municipalities						190
Community projects (Donations)	24	400	200	200	160	339
Trials/tests/promotional	600	400	200	150	1,500	695
Miscellaneous/TransAqua	400	400	200	200	500	205
Annual compost output totals	5,476	7,256	7,600	7,400	8,320	8,773
End of Season Inventory		1,750	100	3,000	3,840	2,336

TransAqua was pleased that public, commercial and municipal participation in 2019 was the highest so far! To put this in a visual perspective, TransAqua could load approximately 600 to 700 dump trucks with compost every year. Once secondary treatment is commissioned, up to 25% more biosolids will be created that will be converted into compost and made available to the public as a value-added product.

The product available for use in 2019 were Lots 2017-6 and 2017-9 to 2017-15, 2018-1 to 2018-8 and 2018-12 that were each tested in order to confirm product quality. Approximately 2,336 tonnes of screened and approved compost from Lots 2018-10, 2018-11

and 2018-13 remained on site at the end of the season and will be available for use in early 2020. There were 13 lots created in 2019. TransAqua is working with a bark supply contractor to provide compost to conduct a pilot program blending TransAqua's compost with the Canadian Department of Fisheries and Ocean's ocean dredging material and an effort to produce a viable product that can meet the Category "AA" standard.

TransAqua entered into a 10-year Biosolids Amendment Material (bark) Supply Agreement with two local suppliers in 2020 that will ensure an adequate and consistent bark supply to maintain the compost operations.

### 3.5.1 BNQ Compost Certification

TransAqua's Composting Facility operation was developed on the basis of meeting BNQ standards (Bureau de Normalisation du Québec).



The BNQ is a standard development organization which is part of the Centre de Recherche Industrielle du Québec (CRIQ). The BNQ was created in 1961 and is one of the four standards-development organizations accredited by the Standards Council of Canada and is therefore a member of the National Standards System.



The Commission went through the process of obtaining BNQ certification in 2009 for its Category "A" quality compost. This certification is under the Standard CAN/BNQ 0413-200/2016. Product certification level was upgraded to Category "AA" in 2011 – which is the highest certification level achievable in Canada for compost.

TransAqua's Biosolids Certificate of Conformity expires on January 31, 2021.

### 3.5.2 CQA Certification

TransAqua is a member of the Canadian Composting Council (CCC) and is also a member of its Compost Quality Alliance (CQA) Program. The CCC is active at continuing education through regional workshops and an annual conference. Although there is no regulatory requirement, TransAqua operators have received the Level 1 Compost Facility Operator certification through this organization.





### 3.6 Human Resources



*Front Row: Gordon Buck; Lawton Hicks; Conrad Allain; Candace Jonah; Patricia Casas; Stella Richard; Jennifer Langille; Christopher Petrie - Second Row: Marc Hebert, Burtis Hayes, Peter Brown, Jordan Welsh, Shawn Hackett and Kevin Rice*

In 2019, TransAqua employed a staff of 17, augmented in the summer months with university and college students from the local community. One person is working on contract to assist with the CMMS and MRA systems and one person worked as part of the WWTF Upgrade and Modernization Project team. As a new initiative, TransAqua participated in the New Brunswick Teen Apprenticeship Program in 2019 hiring a high school student who is interested in Industrial Mechanics who was provided a paid 2-month on-the-job training work term.

The overall system of collector sewers and pumping stations, the WWTF and Composting Facility was overseen by the General Manager who is supported by a management and administration team, WWTF operators, maintenance personnel for mechanical and electrical systems, a laboratory technician and heavy equipment operators for the Composting Facility.

In addition to the General Manager position, the management team also consists of the Director of Finance and Administration (responsible for all in-house financial activities), the Director of

Technical Services (responsible for delivery of capital programs and engineering activities), the Manager of Solid Systems (responsible for composting activities and overall operational maintenance requirements) and the Manager of Liquid Systems (responsible for WWTF and WWPS performance). In 2018, TransAqua made the decision to become the General Contractor for the remainder (\$77.9M) of the WWTF Upgrade and Modernization Project. The Wastewater Systems Engineer is acting as the Project Manager and the Lead Operator is acting as the Construction Manager. This model is expected to save all funding partners approximately \$3.4M.

Many TransAqua personnel completed training initiatives took place in 2019 that includes RTIPPA, Municipal Records Authority, CMMS, Public Safety Canada's Industrial Control Systems Security Symposium, Interest Based Negotiations and Leadership - Courage Unleashed and attended industry conferences and seminars such as the Canadian Network of Asset Managers, Atlantic Infrastructure Management Network, Canadian Composting Council, Worksafe NB, C3 Leadership Summit, HRANB, CWWA and ACWWA.

### 3.7 Public Outreach

TransAqua plays a significant role in raising awareness of the importance of wastewater treatment on public health and the environment. TransAqua provides meaningful sponsorship including sponsorship and in-kind services in 2019 for the following industry and public organizations; NAOHS (Safety), GMCC, Fundy Biosphere, Light-Up Riverview and various Schools.

TransAqua maintains a bilingual website, [www.transaqua.ca](http://www.transaqua.ca), to promote its current communication strategy, to keep the local community informed of its operations and goals for the future, to allow for the public to register to receive information and update progress of the treatment plant upgrade. TransAqua also engages in social media campaigns to provide information to those people that have registered to receive information. TransAqua began radio advertising in 2019 providing the “Tip of the Week” providing information about Sewer Do’s and Don’ts, Open Houses and Compost. TransAqua partnered with the Moncton Fire Department to include Sewer Do’s and Don’ts messaging on 2,500 recyclable bags the Fire Department will be issuing to homeowners who are involved with a home fire inspection. TransAqua’s Sewer Do’s and Don’ts Brochure was featured in the City of Dieppe’s DieppeMAG in 2019. TransAqua was nominated for the GMCC Environmental Excellence Award in 2019.

TransAqua continued to host numerous technical tours on a regular basis for school classes, technical colleges, universities and local community groups. Elected municipal government representatives

toured the WWTF throughout 2019. The Community Compost Open House was held in May 2019 and the WWTF Open House was held in July 2019. The General Manager presented to 85 grade 4 to 6 Queen Elizabeth School students in 2019.

During 2019, the public was invited to pick up Type “A” and “AA” compost; the highest provincial and nationally accredited quality compost at the Compost Facility off Delong Drive. TransAqua expects to increase its public compost advertising in 2020.

TransAqua staff continued to install its popular Halloween display and turned on the tree lights in late November. Staff operated an information booth at the Riverview Fire and Rescue Open House in October. TransAqua’s booth giveaways included poo emoji stress balls and markers along with dancing flowers that were a big hit with children and adults alike! Look for TransAqua’s booth at a Moncton Wildcats game in February 2020 and at the 2020 Greater Moncton Home Show in March!

TransAqua entered into several partnerships in 2019 by participating and presenting at the Symposium de la Rivière Petitcodiac River Symposium, submitting a joint NBETF application with Sentinelles Petitcodiac Riverkeeper to develop and install walking trail information panels, provided a letter of support to the Petitcodiac Watershed Alliance, working with ECO 360 on items of mutual benefit and partnering with 4 Oceans to sell their bracelets where the proceeds from every bracelet funds the removal of 1 pound of trash from the ocean and coastlines.





## 3.8 Capital Works Program

### 3.8.1 TransAqua WWTF Upgrade and Modernization Project Update

The federal government enacted new Wastewater Systems Effluent Regulations (WSER-2012) under the Fisheries Act in July 2012 to harmonize regulatory and reporting requirements across Canada. This regulation came as a result of the Canadian Council of Ministers of the Environment's (CCME) Canada-wide strategy for management of municipal wastewater effluent.

The current treatment works provide for an Advanced Primary Treatment Process. The new regulations will require that the WWTF be upgraded to an Advanced Biological Treatment Process in order for it to achieve new effluent requirements. The new requirements are in place now, however the Commission has been given until 2020 to complete the upgrades required to support the biological process.

Construction began on the bioreactor in 2019. The final outcome will be that TransAqua will own and operate the only 4-step feed Biological Nutrient Removal WWTF in Canada. This technology is required for the biological process to effectively treat low temperature wastewater as a result of snowmelt that enters combined sewers. This demonstrates TransAqua staff's innovative spirit that serves the ratepayers very well.

Two Oversight Committee meetings were held between TransAqua and Infrastructure Canada with the New Brunswick Regional Development Corporation invited as an observer in June and October 2019.

The WWTF Upgrade and Modernization Project is underway with the following work completed in 2019:

In 2019, Phases 1 (Preliminary Treatment) and 2 (Primary Treatment) and the Septage Receiving Building was commissioned.

**Phase 3C (Secondary Clarifier # 4)** - The 4<sup>th</sup> Secondary Clarifier construction was completed in 2019. All 4 secondary clarifiers had

new equipment installed and inspected in 2019 in preparation for commissioning in 2020. The Sludge Handling Building is awaiting the ventilation system for installation prior to completing the inside walls and electrical systems. The new pumping equipment is in place and the associated sludge piping will be installed in 2020. The Electrical Building extension is underway to accommodate additional electrical equipment associated with the new clarifier equipment and Clarifier # 4.

**Phase 3A (Bioreactor)** - The entire floor slab is complete with 20 of 36 walls poured. 6 of 8 tunnel walls are complete with construction beginning on the access stairways. The mixer equipment is on site with delivery of the diffuser system set to arrive early in 2020. The eastern half of the bioreactor is expected to be commissioned in fall 2020 with the entire bioreactor construction completed by the end of 2020.

**Phase 3B (Blower Building)** - The basement is completed with the building envelope to be constructed early in 2020. The blower equipment will arrive on site early in 2020.

The medium voltage electrical equipment (pad mount transformers, switchgear and panels, etc.) and 3 backup generators will arrive in spring 2020 for installation. The electrical upgrade to the 3 centrifuges will be completed in 2020.

The detailed design for the Sludge Load Out Building (Phase 4B), biofilter (Phase 4C) and the UV Building (Phase 5) will be completed early in 2020 for construction to begin in spring 2020. The UV equipment has been purchased and will arrive on site in 2020 for installation. Major contractor resources for concrete reinforcement, concrete formwork, concrete supply, mechanical & electrical, site safety services and site labour have been secured for the remainder of the Project.



### 3.8.2 Collector System

The Greater Moncton Wastewater Commission's Collector System is over 34.2 km long and spans from the Causeway on both sides of the Petitcodiac River to Mill Creek on the Riverview side and around the traffic circle and along the dykes in Dieppe all the way to Dover Road. Most collector sewers were constructed between 1983-1990.

The Long-term Sustainable Wastewater Collection and Treatment Strategy (June 2010) identified wastewater conveyance improvements that will ensure that a robust collector system is maintained and can continue to provide a reliable service well into the future.

Major projects were identified and preliminary planning completed on the major conveyance projects that include a second river crossing, a new pumping station at Virginia Avenue in Dieppe, a new pumping station at Fox Creek and a new major forcemain 3800 m long. These new conveyance assets in Dieppe are being implemented to redirect flows from the Fox Creek drainage zones to the new Babineau Creek Trunk sewer. This major trunk sewer in Dieppe is the result of the rapid growth occurring in that municipality and the knowledge that the Commission would eventually use some of the capacity with the construction of a

secondary Collector line from Fox Creek. The proposed Forcemain will be installed along Fox Creek Road and Bourque Road. The new Babineau Creek trunk sewer was constructed through a cost share agreement between the Commission and the City of Dieppe.

The City of Moncton has also completed a study of how to redirect the flows from the rapidly developing North East drainage basins into the future Virginia Pumping Station. The redirected flows from Moncton North East and all Dieppe flows will be handled at the future Virginia Pumping Station. These projects, aside from improving the resilience of the collector network and having a second River Crossing, will ensure that all uncombined (sanitary only) wastewater is always conveyed to the headworks of the plant unaffected by the effects of the heavily combined sewers.

Any future work on expanding the GMWC collector sewer will need to be coordinated closely with area municipalities. In 2019, the Regional Wastewater and CSO Strategy Committee reviewed and approved the Request for Qualifications and Request for Proposal documents that are to be issued to qualified engineering consulting firms early in 2021. This will ensure that all current and future projects are reviewed and opportunities identified in achieving an efficient and affordable Strategy.

### 3.8.3 Combined Sewer Overflows (CSO)

A Combined Sewer Overflow Long-term Strategy was developed to address overflows resulting during wet weather events. The older parts of Moncton and some smaller areas in Dieppe and Riverview contribute to the combined wastewater. The largest volumes originate from the older central parts of Moncton. As it is considered too costly to separate sewers in the built-up areas, a strategy was developed to meet the new federal regulations.

It is important to note that the municipalities have taken many initiatives to reduce rainfall or snowmelt runoff into the sanitary sewers over the years. These efforts combined with maximizing the use of treatment facilities located at the Wastewater Treatment Facility and implementing remote pumping and pretreatment facilities will allow the Commission to reach the objectives. The WWTF Preliminary and Primary Treatment process equipment will deal with the initial flush for significant rainfall events. Remote facilities planned for locations including the Causeway, Jonathan Creek and South Elmwood pumping stations will incorporate pumping and fine screening to maintain a maximum hydraulic level in the Collector Sewer and provide preliminary treatment for highly dilute wastewater.

The Commission is required to monitor CSO discharges and report volumes discharged per CSO structure per month to federal and provincial authorities annually. The Commission uses hydraulic modeling software and actual plant measurements to estimate the volume of CSO discharge from its different structures along its collector system. Data such as hourly precipitation, pumping station levels, and dry weather flows are placed into the model to recreate collector system hydraulic conditions. The model is used to estimate discharge, frequency and duration of CSO events and to also estimate treated effluent discharges to the Petitcodiac River. These reports have been filed for a few years now. The current CSO capture rate is determined yearly. With the initiatives by municipalities and establishment of CSO assets by the commission, it will be possible to measure the increase in capture rate over time. The implementation of off-site CSO facilities will be undertaken following completion of the Biological Treatment Process.

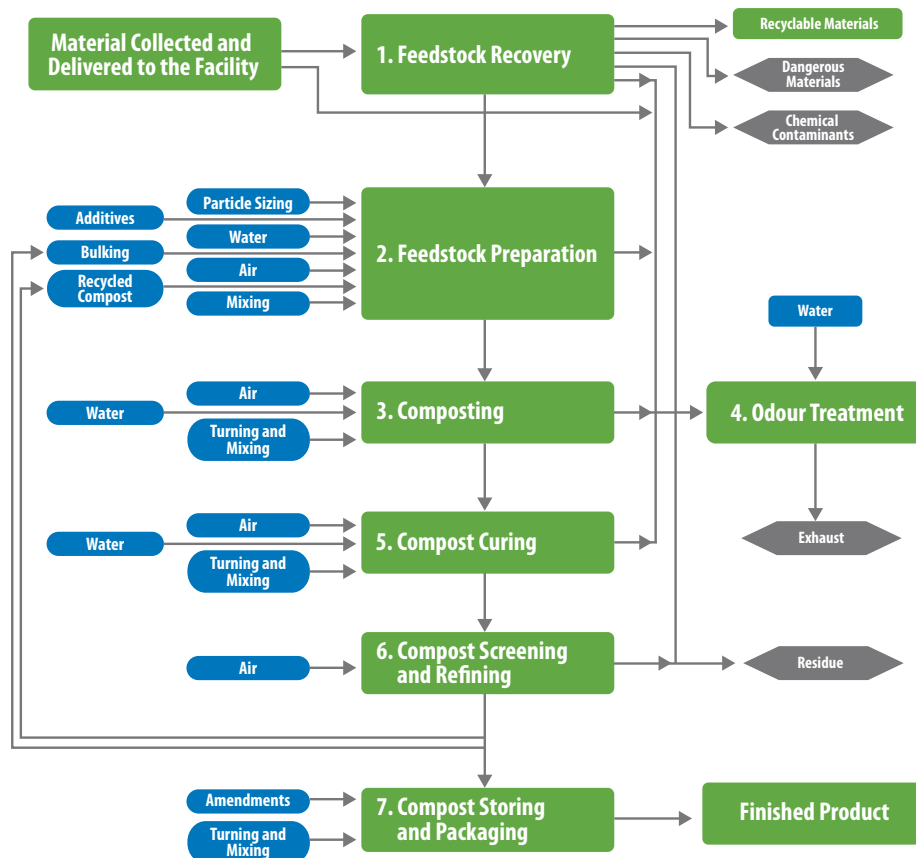
### 3.8.4 Composting Facility

In 2019, construction of the bark pad began to increase the efficiency of bark management. Currently, the bark is stored offsite and must be trucked (double handled) from an off-site location on the same property. A new road connection between ECO 360 and

the Composting Facility was completed in 2019 to facilitate the sharing of equipment that is beneficial to both parties (windrow turner, tree grinder, etc.).



#### Biosolids Composting Process





### 3.8.5. Plant Automation

The Commission embarked on a modernization program of its Supervisory Control and Data Acquisition System (SCADA) in 2014. Initially, the focus was on updating workstations and software to allow for a smooth transition to the new-generation control hardware (Programmable Logic Controllers, or PLCs).

These new PLCs will replace the aging older hardware and make use of the fibre-optic network for communication. Fibre-optic trunk lines were installed throughout the plant several years ago.

The fire alarm panel integration project started in 2019 to connect all existing and new buildings to one central system. When a fire alarm is activated, a text message will be sent to all employees

and the Riverview Fire Department notifying them of the exact alarm location to allow for a faster response.

The Cybersecurity Implementation Plan includes the separation of the SCADA and IT systems as they were integrated. This will allow fewer opportunities for access to the SCADA system if an IT breach occurs.

All new equipment as a result of the WWTF Upgrade and Modernization Project has been connected and programmed into the SCADA system allowing Operators to receive alarms when the equipment is not operating as designed.



### 3.8.6 Fox Creek WWPS Upgrade

The Fox Creek WWPS substructure upgrade in Dieppe will be completed in early 2020 with the detailed design for the building initiated in 2019. The new and larger pumps were purchased in 2019 for installation in 2020. The detailed design for the WWPS building and the Bourque Road forcemain will be completed early

in 2020 for construction beginning in 2020. The building will house a back-up power generator. The engineering consultant is also expected to complete an analysis of all WWPS back-up power requirements and make recommendations for upgrades in future years.

### 3.9 Energy Sustainability

In 2019, TransAqua participated in the first NB Power Energy Leaders group session bringing together organizations committed to exploring new and existing technologies in place throughout New Brunswick and investigating which types of technology can best benefit their organization towards the goal of energy sustainability.

The implementation of an advanced Biological Treatment Process will significantly increase the energy usage at the wastewater treatment facility. Large new users of electrical energy will include the blowers needed to provide aeration of the bioreactors, tank mixers and return activated sludge pumps. The new process equipment is being selected for performance and energy efficiency. The Blowers, for example will be Turbo compressors that are now the most efficient system on the market for aeration of wastewater in a large plant setting. All other process equipment has been selected for efficiency in mind and equipped with variable speed drives to allow equipment operation to match the variable process requirement. Other existing equipment in the plant is being retrofitted to increase performance and efficiency. For example, the existing centrifuges are being refurbished for a higher capacity while maintain the same energy requirement. The large pumps at the main pumping station are driven by variable speed controllers that were installed several years ago.

The plant heating system was designed based on electrical heating. A common approach now for heating buildings makes use of air to air heat pumps or geothermal heat pumps. The wastewater flowing

through the plant is a large source of potential thermal energy that can be extracted using commercially available heat pumps and distributed in the plant through piping and heating coils. Working with a local manufacturer, TransAqua developed a heat exchanger system that can be lowered in a flowing channel. A pilot system was designed and operated from 2014-2018 to test the approach and obtain vital design information. The design of the UV disinfection building, the last step in treatment, will consider the potential for installing the heat exchangers and the geothermal heat pumps. Application for funding of a plant wide system was initiated through an RDC fund and a separate application filed with NB Power. The utility company has expressed strong interest in this approach and have approved funding in principal of a feasibility study. Work will continue in 2020 with an engineering firm to complete a schematic design and the feasibility study.

The Composting Facility is designed with a very low energy input to sustain the fully aerobic process. The process itself generates high temperatures, an important aspect for pathogen inactivation. In view of this excess heat, the concrete pads were equipped with network of polyethylene pipes carrying a glycol solution and configured to extract heat from the hot slab. This heat is then circulated within the blower enclosure to pre-heat intake air and can also be directed to other parts of the pad to melt snow and ice. The Compost Facility Operations Centre was also designed to also take advantage of this green energy. The heating system is a deep-well geothermal system that will be integrated to the pad heat-recovery system using heat exchangers.



## 4. TREASURER'S REPORT

As of December 31, 2019 actual revenue was \$28,878,834 compared to a budget of \$33,713,886 resulting in a revenue variance of \$4,835,052. A portion of this variance is attributed to several suppliers not providing invoices on time which has decreased the amount of funds allowable to be claimed in 2019. In January, Finance received \$892K of invoices that were pertaining to work between January and November 2019. This would have decreased the variance by \$521K had expenses been claimed by December 2019. The remaining portion of the variance is resulting from major pieces of equipment budgeted to come in during 2019, but will be arriving in 2020.

Overall operating expenditures were over by \$6,807. In the month of September, Phase 1 & 2 have been fully capitalized. Depreciation commenced on an additional \$13 million of assets; however, the depreciation continued to be under budget as the phases were not completed as projected. The depreciation variance helped to offset the loss on disposal of assets. The demolition costs from Phases 3 and 4 include \$614,000 of the total loss on assets (772,000) which were slightly minimized by the sale of scrap metal from the demolition amounting to \$14,000.

In the last quarter, professional fees and settlements were over budget by \$207,000; a payment was made to the City of Dieppe (\$297,000) for the settlement of Dover Estates with the agreement that if they win their appeal these funds will be reimbursed; there was a settlement for a Personal Injury case in the amount of \$15,000 of which \$5,000 was TransAqua's deductible; these overages were offset by \$30,000 from Pomerleau for audit fees which they reimbursed to make TransAqua whole in their dispute.

As of December 31 we have issued \$69,136,115.35 in purchase orders for the upgrade of the plant of which we have spent \$46,852,333.66. From the \$46 million we have received \$23 million in grant funding from the inception of the project.

Respectfully submitted,



**Jennifer Dingman, PhD**  
*Treasurer*



## 5. COMMISSION MEMBERS



**MICHEL  
DESJARDINS**

*Representing  
Moncton*

Current term to  
September 2020

- Secretary of the Commission Board
- Member of Executive Committee

**YVES  
GAGNON**  
P. Eng., D. Sc.

*Representing  
Dieppe*

Current term to  
September 2022

- Commission Member

**DAVID  
MUIR**  
CPA, CA

*Representing  
Riverview*

Current term to  
Octobre 2020

- Chair of the Commission Board
- Chair of Finance, Audit and Governance Committee
- Member of Executive Committee

**JENNIFER  
DINGMAN**  
PhD

*Representing  
Riverview*

Current term to  
August 2021

- Treasurer of the Commission Board
- Member of Finance, Audit and Governance Committee
- Member of Executive Committee

**BRYAN  
INGLIS**

*Representing  
Moncton*

Current term to  
September 2020

- Commission Member

**JEAN-PIERRE  
OUELLETTE**

*Representing  
Dieppe*

Current term to  
September 2023

- Commission Member

# 6. 2019 AUDITED FINANCIAL STATEMENTS

## GREATER MONCTON WASTEWATER COMMISSION

FINANCIAL STATEMENTS  
DECEMBER 31, 2019

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## INDEPENDENT AUDITOR'S REPORT

To the Chairman and Members of Greater Moncton Wastewater Commission

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### Opinion

We have audited the financial statements of Greater Moncton Wastewater Commission (the "Commission") which comprise the statement of financial position as at December 31, 2019, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Greater Moncton Wastewater Commission as at December 31, 2019 and the results of its operations, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The signature of Deloitte LLP is written in a cursive, handwritten style.

**Chartered Professional Accountants**  
**February 20, 2020**

# GREATER MONCTON WASTEWATER COMMISSION

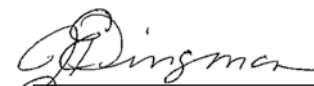
## STATEMENT OF FINANCIAL POSITION As at December 31, 2019

	2019 \$	2018 \$
<b>Assets</b>		
Cash		
Operating	14,919,461	15,521,005
Reserve funds	173,556	12,027
Accounts receivable		
General	946,429	4,235,319
Harmonized Sales Tax receivable	300,380	186,073
Accrued interest receivable	139,874	271,287
Investments (Note 3)	30,963,063	30,963,063
	47,442,763	51,188,774
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,903,797	4,912,296
Holdbacks payable	2,175,151	2,141,776
	6,078,948	7,054,072
<b>Net assets</b>	<b>41,363,815</b>	<b>44,134,702</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 7)	87,293,623	63,874,186
Prepaid expenses and deposits	206,068	261,601
	87,499,691	64,135,787
<b>Accumulated surplus</b> (Note 5)	<b>128,863,506</b>	<b>108,270,489</b>

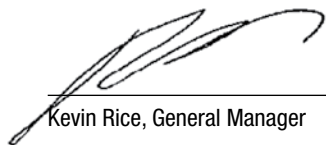
Approved by the board and management



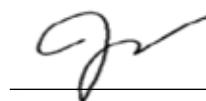
David Muir, Chair



Jennifer Dingman, Treasurer



Kevin Rice, General Manager



Jennifer Langille, Director of Finance

The accompanying notes are an integral part of the financial statements.

# GREATER MONCTON WASTEWATER COMMISSION

## STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS Year ended December 31, 2019

	Budget (Unaudited) \$	2019 Actual \$	2018 Actual \$
<b>Revenue</b>			
User fees			
City of Moncton	8,342,040	8,342,040	8,278,410
City of Dieppe	2,461,200	2,461,200	2,443,269
Town of Riverview	1,732,920	1,732,920	1,689,698
	<u>12,536,160</u>	<u>12,536,160</u>	<u>12,411,377</u>
Grants	19,992,406	14,900,015	6,955,399
Interest income (Schedule 2)	887,226	1,100,616	707,758
Septic hauler and compost income	298,094	342,043	298,899
	<u>33,713,886</u>	<u>28,878,834</u>	<u>20,373,433</u>
<b>Expenses</b>			
Plant and operating expenses			
Amortization of tangible capital assets	2,339,570	2,075,099	1,893,420
Salaries and benefits	1,755,829	1,737,941	1,778,641
Maintenance and operating	1,614,906	1,483,361	1,356,349
Electricity	700,393	705,974	667,543
Easement and property taxes	579,535	546,233	496,808
Insurance	194,805	178,881	175,996
Miscellaneous	485,000	82,320	-
Consulting services	174,000	59,035	47,538
Telephone	28,547	32,737	31,265
Vehicle expense	16,790	11,431	8,762
Loss on sale of tangible capital assets	—	772,802	266,148
	<u>7,889,375</u>	<u>7,685,814</u>	<u>6,722,470</u>
General expenses			
Professional fees and consulting	186,426	420,475	109,547
Marketing and communications	54,100	65,749	28,875
Office expenses	39,239	46,041	46,632
Travel, training and education	82,116	43,675	76,764
Governance	24,263	20,118	23,992
Interest and bank charges	3,488	3,946	3,259
Foreign exchange gain	—	—	(3,426)
	<u>389,632</u>	<u>600,004</u>	<u>285,643</u>
<b>Total expenses</b>	<u>8,279,007</u>	<u>8,285,818</u>	<u>7,008,113</u>
<b>Annual surplus</b>	<u>25,434,879</u>	<u>20,593,016</u>	<u>13,365,320</u>
<b>Accumulated surplus, beginning of year</b>	<u>—</u>	<u>108,270,489</u>	<u>94,905,169</u>
<b>Accumulated surplus, end of year</b>	<u>—</u>	<u>128,863,505</u>	<u>108,270,489</u>

The accompanying notes are an integral part of the financial statements.

## GREATER MONCTON WASTEWATER COMMISSION

### STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

Year ended December 31, 2019

	Budget (Unaudited) \$	2019 Actual \$	2018 Actual \$
<b>Annual surplus</b>	25,434,879	20,593,016	13,365,320
Acquisition of tangible capital assets	(22,522,398)	(26,267,338)	(16,113,662)
Amortization of tangible capital assets	2,339,570	2,075,099	1,893,420
Gain (loss) on sale of tangible capital assets	—	786,795	266,148
Proceeds on sale of tangible capital assets	—	(13,993)	39,809
	(20,182,828)	(23,419,437)	(13,914,285)
<b>Change in prepaid expenses</b>	—	55,533	(78,041)
	(20,182,828)	(23,363,904)	(13,992,326)
<b>Change in net financial assets</b>	5,252,051	(2,770,888)	(627,006)
<b>Net financial assets, beginning of year</b>	—	44,134,702	44,761,708
<b>Net financial assets, end of year</b>	5,252,051	41,363,814	44,134,702

The accompanying notes are an integral part of the financial statements.



# GREATER MONCTON WASTEWATER COMMISSION

## STATEMENT OF CASH FLOWS Year ended December 31, 2019

	2019 \$	2018 \$
<b>Operating activities</b>		
Annual surplus	20,593,016	13,365,320
Charges to income not involving cash		
Amortization of tangible capital assets	2,075,099	1,893,420
Loss on disposal of tangible capital assets	786,795	266,148
	<hr/> 23,454,910	<hr/> 15,524,888
Change in non-cash assets and liabilities		
Accounts receivable	3,305,997	10,453
Prepaid expenses and deposits	55,533	(78,041)
Accounts payable and accrued liabilities	(1,008,499)	1,642,965
Holdbacks payable	33,375	1,211,864
	<hr/> 25,841,316	<hr/> 18,312,129
<b>Investing activities</b>		
Purchase of investments, net of maturities	—	4,186,937
Proceeds on sale of tangible capital assets	(13,993)	39,809
Acquisitions of tangible capital assets	(26,267,338)	(16,113,662)
	<hr/> (26,281,331)	<hr/> (11,886,916)
<b>Net change in cash during the year</b>	(440,015)	6,425,213
<b>Cash, beginning of year</b>	15,533,032	9,107,819
<b>Cash, end of year</b>	<hr/> 15,093,017	<hr/> 15,533,032
Cash consists of:		
Cash in bank, operating	14,919,461	15,521,005
Cash in bank, reserve funds	173,556	12,027
	<hr/> 15,093,017	<hr/> 15,533,032

The accompanying notes are an integral part of the financial statements.

# GREATER MONCTON WASTEWATER COMMISSION

## NOTES TO FINANCIAL STATEMENTS Year ended December 31, 2019

### 1. Purpose of organization

The Greater Moncton Wastewater Commission (the “Commission”) is incorporated and operates under the provisions of the Province of New Brunswick Municipalities Act and the Clean Environment Act. As a municipality, the Commission is exempt from income tax under section 149(1)(c) of the Income Tax Act of Canada.

The Commission operates a wastewater treatment plant, wastewater collection system and composting facility in the greater Moncton region and provides wastewater treatment for the cities of Moncton and Dieppe and the town of Riverview.

### 2. Summary of significant accounting policies

The financial statements of the Commission are prepared in accordance with Canadian public sector accounting standards (“PSAS”) and reflect the accounting policies enumerated below.

The focus of PSAS financial statements is on the financial position of the Commission and the changes thereto. The statement of financial position includes all of the assets and liabilities of the Commission.

#### **Budget**

The budget figures contained in these financial statements were approved by the Commission on November 15, 2018 and submitted to the Minister of Local Government. Certain budget figures have been reclassified to conform with PSAS financial statement presentation.

#### **Fund accounting**

Funds within the financial statements consist of general and capital funds. The Commission approves certain amounts to be set aside in capital funds for future operating and capital purposes.

Transfers between funds are recorded as adjustments to the appropriate fund balance.

#### **Asset classification**

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Non-financial assets are acquired assets that do not normally provide resources to discharge existing liabilities, but instead are employed to deliver government services, may be consumed in the normal course of operations and are not for resale. Non-financial assets include prepaid expenses.

#### **Revenue recognition**

The Commission recognizes revenues from user fees, septic hauler and compost income as the services are rendered or the goods are sold, the price is fixed or determinable and collection is reasonably assured. Interest income is recognized on an accrual basis and recorded in the statement of fund balances as a direct increase to the capital fund.

Government transfers are recognized in the period in which the events giving rise to the transfer occur, providing transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

# GREATER MONCTON WASTEWATER COMMISSION

NOTES TO FINANCIAL STATEMENTS  
Year ended December 31, 2019

## 2. Summary of significant accounting policies (continued):

### Use of estimates

The preparation of the financial statements in conformity with PSAS requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results may differ from those estimates.

### Financial instruments

The Commission's financial assets and liabilities are initially measured at fair value and subsequently carried at amortized cost with interest recorded in the statement of operations and accumulated surplus as earned.

### Cash and cash equivalents

Cash and cash equivalents includes cash on hand and cash in banks not subject to other restrictions and with a term to maturity of three months or less at date of acquisition.

### Tangible capital assets

Tangible capital assets are stated at cost less accumulated amortization. The Commission provides for amortization at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. Annually, amortization is calculated using the straight-line method over the estimated useful lives as follows:

Operations center .....	10 – 60 years
Treatment facilities .....	5 – 60 years
Collection system .....	10 – 75 years
Fleet .....	5 – 20 years
Computer hardware and software .....	3 – 5 years

Assets under construction are not amortized until the asset is available for productive use.

### Accrued sick leave

The Commission provides for sick leave that accumulates at 1.25 days per month worked for full-time employees. The employees can accumulate up to a maximum of 150 days. On retirement, any employee having accrued sick leave will receive an allowance equal to fifty percent of the value at a rate of pay effective immediately prior to retirement.

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of accumulated surplus as they come due. The unfunded liability at December 31, 2019 of \$238,798 (\$202,381 in 2018) is recorded in accounts payable and accrued liabilities.

# GREATER MONCTON WASTEWATER COMMISSION

NOTES TO FINANCIAL STATEMENTS  
Year ended December 31, 2019

## 3. Investments

The details of the investments held by the Commission are as follows:

	2019	2018
	\$	\$
Guarenteed investment certificate (2.75%, maturing November 2020)	5,053,699	5,053,699
Guarenteed investment certificate (2.75%, maturing November 2020)	5,053,699	5,053,699
Guarenteed investment certificate (2.75%, maturing November 2020)	5,053,699	5,053,699
Guarenteed investment certificate (2.90%, maturing May 2022)	5,074,660	5,074,660
Guarenteed investment certificate (2.85%, maturing September 2021)	5,113,653	5,113,653
Guarenteed investment certificate (2.85%, maturing September 2021)	5,613,653	5,613,653
	30,963,063	30,963,063

## 4. Post-employment benefits

The Commission sponsors an RRSP plan for substantially all its employees. The plan allows for RRSP contributions of 7% of employee salaries. Prior to December 31, 2016, the employees were not required to pay into the RRSP plan in order to obtain this benefit. Subsequently, in accordance with the collective agreement signed between the Commission and Canadian Union of Public Employees Local 5217 on May 20, 2016, each employee will contribute a minimum percentage of salary each year (2% in 2017, 4% in 2018, 6% in 2019, thereafter 7%). There is no unfunded liability associated with this post employment benefits payable.

## 5. Accumulated surplus

The accumulated surplus noted on the statement of financial position is the result of the excess of revenue over expenditures from the commencement of the Commission's operations to the date of financial position. The accumulated surplus is made up of the following:

	2019	2018
	\$	\$
Net financial assets	41,363,814	44,134,702
Non-financial assets	87,499,691	64,135,787
	128,863,505	108,270,489

The net financial assets consist of cash flows necessary for day-to-day operations and capital funds held for future capital expenditures. The non-financial assets consist of tangible capital assets and prepaid expenses that the Commission has purchased or constructed.

# GREATER MONCTON WASTEWATER COMMISSION

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

### 6. Financial instruments and risk management

#### **Market risk**

Market risk is the risk that the fair value or future cash flows of the Commission's financial instruments will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk. The Commission does not consider itself exposed to these risks.

#### **Credit risk**

Credit risk arises from the potential that a debtor will be unable to meet its obligations. The Commission conducts a thorough assessment of its debtors prior to granting credit and actively monitors the financial health of its debtors on a continuous basis. Credit risk arises primarily from cash, accounts receivable, and investments. There are no significant concentrations of credit risk.

#### **Liquidity risk**

The Company's objective is to have sufficient liquidity to meet its liabilities when due. The Company monitors its cash balances and cash flows generated from operations to meet its requirements. As at December 31, 2019, the most significant financial liabilities are accounts payable and accrued liabilities, and holdbacks payable.

# GREATER MONCTON WASTEWATER COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2019

## 7. Tangible capital assets

	Land \$	Operations centre \$	Treatment facilities \$	Collection system \$	Fleet \$	Computer hardware and software \$	Assets under construction \$	Total \$
<b>COST</b>								
<b>Balance –</b>								
<b>Beginning of year</b>	558,367	3,673,739	55,400,695	34,338,349	1,934,737	220,654	18,594,977	114,721,518
Net additions during the year	—	11,815	14,498,022	63,067	—	32,811	11,661,623	26,267,338
Disposals during the year	—	—	(2,712,295)	(14,737)	(609,147)	(35,246)	—	(3,371,425)
<b>Balance, end of year</b>	<b>558,367</b>	<b>3,685,554</b>	<b>67,186,422</b>	<b>34,386,679</b>	<b>1,325,590</b>	<b>218,219</b>	<b>30,256,600</b>	<b>137,617,431</b>
<b>ACCUMULATED AMORTIZATION</b>								
<b>Balance –</b>								
<b>Beginning of year</b>	—	1,216,866	34,416,842	14,476,126	577,409	160,090	—	50,847,332
Amortization during the year	—	114,779	1,301,258	500,964	126,776	31,322	—	2,075,099
Accumulated amortization disposals	—	—	(2,557,680)	(6,484)	—	(34,459)	—	(2,598,623)
<b>Balance, end of year</b>	<b>—</b>	<b>1,331,645</b>	<b>33,160,420</b>	<b>14,970,606</b>	<b>704,185</b>	<b>156,953</b>	<b>—</b>	<b>50,323,808</b>
<b>Net book value of tangible capital assets 2018</b>	<b>558,367</b>	<b>2,456,873</b>	<b>20,983,853</b>	<b>19,862,223</b>	<b>1,357,328</b>	<b>60,564</b>	<b>18,594,977</b>	<b>63,874,185</b>
<b>Net book value of tangible capital assets 2019</b>	<b>558,367</b>	<b>2,353,909</b>	<b>34,026,002</b>	<b>19,416,073</b>	<b>621,405</b>	<b>61,266</b>	<b>30,256,600</b>	<b>87,293,623</b>

## 8. Financial instruments and risk management

The Department of Local Government of New Brunswick has requested disclosures in addition to Canadian public sector accounting standards for monitoring purposes. The Commission has provided these disclosure requirements in the following pages.



## GREATER MONCTON WASTEWATER COMMISSION

SCHEDULE OF ANNUAL SURPLUS – SCHEDULE 1  
Year ended December 31, 2019 (Unaudited)

	Operating fund \$	Capital fund \$	Total \$
<b>2019 annual surplus</b>	7,454,279	13,138,737	20,593,016
Adjustments to annual surplus for funding requirements			
Second previous year surplus	9,421,948	–	9,421,948
Transfer from operating to capital	(16,459,627)	16,459,627	–
Total adjustments to 2019 annual surplus	(7,037,679)	16,459,627	9,421,948
<b>2019 annual fund surplus</b>	<b>416,600</b>	<b>29,598,364</b>	<b>30,014,964</b>

# GREATER MONCTON WASTEWATER COMMISSION

## SCHEDULE OF OPERATING BUDGET TO PUBLIC SECTOR ACCOUNTING – SCHEDULE 2 Year ended December 31, 2019 (Unaudited)

	Operating \$	Amortization \$	Capital fund \$	Total \$
<b>Revenue</b>				
User fees	12,536,160	—	—	12,536,160
Grant	19,992,406	—	—	19,992,406
Interest and miscellaneous	1,185,320	—	—	1,185,320
	<b>33,713,886</b>	<b>—</b>	<b>—</b>	<b>33,713,886</b>
<b>Expenses</b>				
Plant and operating expenses				
Easement and property taxes	579,535	—	—	579,535
Salaries and benefits	1,755,829	—	—	1,755,829
Amortization of tangible capital assets	—	2,339,570	—	2,339,570
Electricity	700,393	—	—	700,393
Telephone	28,547	—	—	28,547
Insurance	194,805	—	—	194,805
Maintenance and operating	1,614,906	—	—	1,614,906
Consulting services	174,000	—	—	174,000
Vehicle expense	16,790	—	—	16,790
Miscellaneous	485,000	—	—	485,000
	<b>5,549,805</b>	<b>2,339,570</b>	<b>—</b>	<b>7,889,375</b>
<b>General</b>				
Marketing and communications	54,100	—	—	54,100
Office expenses	39,239	—	—	39,239
Travel, training and education	82,116	—	—	82,116
Governance	24,263	—	—	24,263
Interest and bank charges	3,488	—	—	3,488
Professional fees and consulting	186,426	—	—	186,426
	<b>389,632</b>	<b>—</b>	<b>—</b>	<b>389,632</b>
<b>Fiscal services</b>				
Transfers from operating fund to capital fund	20,879,632	(2,339,570)	18,540,062	—
Second previous surplus	9,421,948	—	9,421,948	—
	<b>30,301,580</b>	<b>(2,339,570)</b>	<b>27,962,010</b>	<b>—</b>
	<b>36,241,017</b>	<b>—</b>	<b>27,962,010</b>	<b>8,279,007</b>
<b>Annual surplus</b>	<b>(2,527,131)</b>	<b>—</b>	<b>27,962,010</b>	<b>25,434,879</b>

# 7. 2019 Independent Audit Report

Schedule of federal and provincial capital expenditure claim submissions

## **GREATER MONCTON WASTEWATER COMMISSION**

DECEMBER 31, 2019

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## INDEPENDENT AUDITOR'S REPORT

To the Management of the Greater Moncton Wastewater Commission

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Fax: (506) 632-1210  
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### Opinion

We have audited the schedule of federal and provincial capital expenditure claim submissions of the Greater Moncton Wastewater Commission (the "Commission") as at December 31, 2019, including a summary of significant accounting policies (collectively referred to as the "Schedule").

In our opinion, the financial information in the Schedule of the Commission is prepared, in all material respects, in accordance with the basis of accounting described in Note 1.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter – Basis of Accounting and Restriction on Use

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the Commission to meet the requirements of the contribution agreements with the Regional Development Corporation and Infrastructure Canada. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with Note 1, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

### Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Deloitte LLP*

**Chartered Professional Accountants**  
Moncton, New Brunswick  
**February 20, 2020**



# GREATER MONCTON WASTEWATER COMMISSION

## SCHEDULE OF FEDERAL AND PROVINCIAL CAPITAL EXPENDITURE CLAIM SUBMISSIONS for the period ended December 31, 2019

Claim #	Date Claimed	Period Covered	Total Claimed Eligible Costs	Provincial Claim	Provincial Total Project	Federal Claim	Federal Total Project	Total Claim
<b>Claim balance beginning</b>					<b>18,635,976</b>		<b>17,333,959</b>	
2019-19	January 31, 2019	Jan 1-31 2018	1,106,209	275,984	18,359,980	368,151	16,962,205	644,135
2019-20	February 1, 2019	Oct 1 2017 - May 31 2018	(17,906)	(4,476)	18,364,456	(5,969)	16,968,173	(10,445)
2019-21	February 26, 2019	Nov 16 2018 - Feb 16 2019	919,494	229,874	18,134,582	306,125	16,662,048	535,999
2019-22	April 15, 2019	Pomerleau Claim	2,989,366	747,341	17,387,241	996,460	15,665,588	1,743,801
2019-23	March 31, 2019	Jan 1 2019 - Mar 31 2019	899,994	224,724	17,162,517	299,631	15,365,957	524,355
2019-24	April 30, 2019	Apr 1-30 2019	883,157	220,789	16,941,728	295,849	15,070,108	516,638
2019-25	May 31, 2019	May 1-30 2019	1,625,725	408,793	16,532,935	544,620	14,525,488	953,413
2019-26	June 30, 2019	Jun 1-30 2019	3,474,787	503,809	16,029,126	671,748	13,853,740	1,175,557
2019-27	July 31, 2019	Jul 1- 31 2019	2,590,570	635,396	15,393,730	863,514	12,990,225	1,498,910
2019-28	August 31, 2019	Aug 1-31 2019	3,474,787	843,086	14,550,644	1,158,260	11,831,965	2,001,346
2019-29	September 30, 2019	Sep 1-30 2019	2,658,793	702,680	13,847,964	886,448	10,945,517	1,589,128
2019-30	October 31, 2019	Oct 1-31 2019	3,040,128	760,032	13,087,932	1,013,355	9,932,162	1,773,387
2019-31	November 30, 2019	Nov 1-30 2019	1,764,283	441,069	12,646,882	588,094	9,344,071	1,029,163
2019-32	December 31, 2019	Dec 1-31 2019	1,554,887	388,722	12,258,160	518,296	8,825,775	907,017
<b>Claim balance ending</b>					<b>12,258,160</b>		<b>8,825,775</b>	
<b>Total fiscal claim costs</b>			<b>26,964,273</b>	<b>6,377,823</b>		<b>8,504,583</b>		<b>14,882,406</b>

### NOTES TO THE SCHEDULE

Year ended December 31, 2019

#### 1. Basis of accounting

The schedule of the Commission is prepared in accordance with the requirements as presented in article 9(b) of the contribution agreements of the Regional Development Corporation ("RDC") and Infrastructure Canada ("IC").





# TransAqua

▶ GREATER MONCTON  
WASTEWATER  
COMMISSION

▶ COMMISSION  
DES EAUX USÉES  
DU GRAND MONCTON

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